## AMENDMENTS TO THE SPECIFICATION

Please amend the title of the application by rewriting same to read as follows --SALES METHOD AND SYSTEM FOR SELLING TANGIBLE AND INTANGIBLE PRODUCTS-

Page 3, please amend the paragraph commencing at line 24 by rewriting same to read as follows.

According to a second aspect of the present invention, there is provided a sales system for selling an intangible product and a tangible product associated therewith cooperation between a plurality of servers interconnected via a network, including: a user terminal apparatus, connected to the network, for purchasing the intangible product and the tangible product by executing data communication with each of the plurality of servers on the basis of operation performed by a user; an intangible sales server for handling the purchase of the intangible product from the user terminal, sending to the user terminal information for recommending the purchase of the tangible product sold by another one of the plurality of severs servers, and, if the user has performed a purchasing process for purchasing the recommended tangible product in response to the recommendation by the intangible product sales server, and executing a discount process for discounting the sales price of the intangible product; and a tangible product sales server, if the user has performed the purchasing process in response to the recommendation by the intangible product sales server, for sending purchase decision information to the intangible product sales server.